

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

AUG 24 1983

Gentlemen:

We have considered your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The information you submitted discloses that you were incorporated on [REDACTED], under the [REDACTED] Non-profit Corporation Act. Your purpose is to be organized exclusively to promote, foster, and afford opportunity for social intercourse, intellectual improvement and amusement of your members; to promote, foster, and afford opportunity for athletics, sports, and all indoor and outdoor games and sports; to buy, sell, lease, erect, or otherwise acquire, lands, club houses and all necessary buildings and appurtenances to further such ends, to hold, maintain and operate same, to sell, lease or dispose thereof and generally to do all things necessary and proper to achieve such ends; and any other activities decided and agreed upon by the members of the corporation.

Your activities are that of a social club. Your organization marches in the St. Patrick's Day Parade, participates in other related activities, plans family activities for members, and participates in charitable fund raisers.

You indicate that your organization is a membership organization. Membership requires the payment of a \$[REDACTED] initiation fee plus annual dues of \$[REDACTED]. Your support will be from annual membership dues plus a fund raiser for the Childrens Hospital. These funds will then be used for the operation of the clubs social activities except for the money that is raised at the fundraiser. That money is given to the charity it was raised for.

Code	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
		[REDACTED]					
Surname		[REDACTED]					
Date		082483					

Section 501(c) of the Code describes certain organizations exempt from Federal income tax under section 501(a) and reads, in part, as follows:

"(3) Corporations, *** fund, or foundation, organized and operated exclusively for religious, charitable, scientific, *** literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involved the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office."

Section 1.501(c)(3)-1 of the regulations provides, in part, as follows:

"(a)(1) In order to be exempt as an organization described in section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt."

"(b)(1)(i) An organization is organized exclusively for one or more exempt purposes only if its articles of organization (referred to in this section as its "articles") as defined in subparagraph (2) of this paragraph:

(a) Limit the purposes of such organization to one or more exempt purposes; and

(b) Do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, in activities which in themselves are not in furtherance of one or more exempt purposes."

"(c)(1) Primary activities. An organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose."

"(d)(2) Charitable defined. The term "charitable" is used in section 501(c)(3) in its generally accepted legal sense and is, therefore, not to be construed as limited by the separate enumeration in section 501(c)(3) of other tax-exempt purposes which may fall within the broad outlines of "charity" as developed by judicial decisions. Such term includes: Relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening of the burdens of Government; and promotion of social welfare by organizations designed to accomplish any of the above purposes, or (i) to lessen neighborhood tensions; (ii) to eliminate prejudice and discrimination; (iii) to defend human and civil rights secured by law; or (iv) to combat community deterioration and juvenile delinquency. "

Your organizing purpose is to promote, foster, and afford opportunity for social intercourse, intellectual improvement and amusement of your members; to promote, foster, and afford opportunity for athletics, sports, and all indoor and outdoor games and sports; to buy, sell, lease, erect, or otherwise acquire, lands, club houses and all necessary buildings and appurtenances to further such ends. Your activities are to march in the St. Patrick's Day Parade and related activities, planning family activities for members, and to participate in charitable fund raisers.

Therefore, we have concluded that you do not meet the requirements of section 1.501(c)(3)-1(b)(1)(i) and 1.501(c)(3)-1(c)(1) of the Regulations since you are not organized or operated exclusively for one or more exempt purposes.

Accordingly, it is held that you do not qualify for exemption from Federal income tax under the provisions of section 501(c)(3) of the Code. You are required to file income tax returns on Form 1120.

It follows, therefore, that contributions to you are not deductible by donors under section 170 of the Code.

If you agree with these conclusions or do not wish to file a written protest, please sign and return Form 6018 in the enclosed self-addressed envelope as soon as possible.

[REDACTED]

If you do not agree with these conclusions, you may, within 30 days from the date of this letter, file in duplicate a brief of the facts, law, and argument that clearly sets forth your position. If you desire an oral discussion of the issue, please indicate this in your protest. The enclosed Publication 892 give instructions for filing a protest.

If you do not file a protest with this office within 30 days of the date of this report or letter, this proposed determination will become final.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

If this determination letter becomes a final determination, we will notify the appropriate State Officials, as required by section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type described in Code section 501(c)(3).

If you have any further questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely yours,

[REDACTED]
District Director

Enclosures
Publication 892
Form 6018